FSC-153-A	9/17/96
SUBJECT: State of Massachusetts Cigarette Excise Tax Increase	

DISTRIBUTION:

X	AVP	X	KAM		DM	11	x	21		33		51		62	
X	RSM	X	AM		RM	12		22		34		54		63	
X	RBM	X	Reg.Mil./DF Mgr.		MIL	13		23		35		56		66	
X	ROM	X	AE		DF	16	x	26		36		58		67	
					REP	17		29						69	
						18									

PARTIAL DISTRIBUTION

Please be advised the State of Massachusetts will increase their cigarette tax rates effective October 1, 1996, as follows:

Massachusetts	Old Rate	New Rate	Amount of Increase
Packs of 20s	51¢	76¢	25¢
Packs of 25s	63.75¢	95¢	31.25¢

A floor stock tax will be imposed both at wholesale and retail levels.

Car Stock Product Inventory:(including BSGSF Gratis and Sample Product)

If applicable, advise any Sales or Retail Representatives that carry Massachusetts taxed cigarettes to do the following:

- Take an inventory of cigarettes in their possession at the close of business September 30, 1996.
- The Representatives should write the DM a check for the amount of the tax increase for all live product inventoried by 20's and 25's. Do not include payment for gratis portion of BSGSF or sample product (include count only on form).

After the Division managers receive checks from Representatives, he/she should write one check made payable to R.J. Reynolds Tobacco Company for the value of tax increase for car stock.

One check (car stock only) should be mailed from each Division Office direct to Mr. William C. Ervin, Department of Taxation, Winston-Salem along with a copy of each Sales Representatives Car Stock Inventory Report.

Check and forms should be received by William C. Ervin no later than October 14, 1996.

BSGSF/CENTURY Direct Account Floor Tax Report

In direct accounts shipping the State of Massachusetts, an on-hand inventory count (for that product which is stamped for Massachusetts use or will be stamped for Massachusetts use) must be made on September 30, 1996, and reported on the attached form in the following manner:

- Any BSGSF product (Gratis portion Only) stamped at the old rate that is on the direct account's floor should be reported indicating the number of packs and the reimbursement due the account for the State Tax increase.
- An on hand Century inventory count must be made and reported by case.

The direct account will be issued a credit for reimbursement of the gratis portion only of the BSGSF product and applicable Century Tax increase differential.

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Source: https://www.industrydocuments.ucsf.edu/docs/nryy0000

Sampling Field Marketing & Sports Marketing Enterprises

Should any outside sampling suppliers have samples on hand on September 30, 1996, please furnish this department with names and addresses of the suppliers, the event for which the product was shipped and the brand and quantity on hand by pack size no later than October 14, 1996.

A written report must be received from each sampling agency (or Sampling Field Marketing Department and Sports Marketing Enterprises) stating whether or not cigarettes are on hand.

Returned Goods

The State of Massachusetts will advise on the direction of refunds at a later date.

Program Contact: W. C. Ervin, extension #0263

R. J. REYNOLDS TOBACCO COMPANY

Attachments

51844 9682

Source: https://www.industrydocuments.ucsf.edu/docs/nryy0000

FOR MASSACHUSETTS USE ONLY

STATE TAX CAR STOCK CIGARETTE INVENTORY

TYPE	TOTAL # OF PACKS	Massachusetts S.E.T. INCREASE	Massachusetts S.E.T. DUE
Pack of 20's	_____.	25¢	$_____.
Pack of 25's	_____.	31.25¢	$_____.

TOTAL $_____.Note *

BSGSF CAR STOCK (GRATIS PACK ONLY)

TYPE	PACKS
Pack of 20's	_____.
Pack of 25's	_____.

STATE TAX SAMPLE PRODUCT (GRATIS) INVENTORY

TYPE	PACKS
Pack of 20's	_____.
Pack of 25's	_____.

TOTAL PACKS _____.

I certify that the inventory taken above is an accurate count of the number of Massachusetts cigarette packs held in my possession, including sample and BSGSF Gratis product, as of the close of business September 30, 1996.

_____. Division #

_____. Employee Signature

_____. Date

_____. Employee Name-Print

_____. Employee Acct. #

_____. Division Manager Signature (Indicates Review)

Note *:

A check payable to RJR Division manager (from the employee) for the amount of the Massachusetts State Tax Increase.

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Source: https://www.industrydocuments.ucsf.edu/docs/nryy0000

FOR MASSACHUSETTS ONLY
(FOR DIRECT ACCOUNT INVENTORY)

SIS ACCOUNT NUMBER: _____

CUSTOMER NAME: _____
(Entire ship-to address)

_____

_____

BSGSF MASSACHUSETTS STATE EXCISE FLOOR TAX

_____BSGSF packs (Gratis Portion only) X 25¢ State Tax Increase) =
$_____amount due.

FOR HOME OFFICE USE ONLY
Reason Code: 686
Pseudo Code: 0085

****

CENTURY PRODUCT ON HAND

_____ **6M Cases**

FOR HOME OFFICE USE ONLY
Reason Code: 657
Pseudo Code: 0010
To allow price differential for Century product on hand, billed prior to _____due to _____tax increase of _____.
_____cases at $_____per case = $_____amount due.

****

Return no later than October 14, 1996, to:

MS ANNE REID
R. J. REYNOLDS TOBACCO
CUSTOMER SERVICES DEPARTMENT
P. O. BOX 2959
WINSTON-SALEM, NC 27102

51844 9684

Source: https://www.industrydocuments.ucsf.edu/docs/nryy0000

To: Duszynski, R, Tanchyk, R, Zecca, Anthony, Schwalm, S, Alessandra, C, Battle, Herbert, Ridge, Robert, Burrows, Robert, Westenberger, R, Keeney, David, Jurgensen, Kurt T., Cote, Raymond A., Leonard, John M., Kight, Earl, Callaghan, Stephen W., Ciesluk, M, Macleod, Stephen, Mclean, James J., Eckardt, Diane C., Salerno, Joseph S., Sheltra, Marlowe, Close, Scott P., Bain, Georgia A., Tisinger, Michael D., Haskin, Susan J., Huntoon, Lynne D., Howard, M S., Orlando, Joseph J., Oconnor, E J., Vielmettl, Mary-Jean, Whiting, James R., Imbriano, Michael A., Oconnor, T P., Mcgowan, Richard J., Gonzalez, Lenin R., Patterson, David P., Davis, Robert J., CHICCARELLI, John J., Doak, Donna L., Smith, P E., Martin, Holly G., Manoyan, Alan R., Pianowski, Robert J., Natale, Fray
From: 1610 - Buffalo ROU (BRZEZIE)
Posted: 9/17/96 10:23
Opened: 9/17/96 10:23
Subject: FWRD: FSC-153-A State of Massachusetts

TO: REGION MGRS. & SR'S (1623,1636,1638)
If the following does not pertain to you, please disregard.
A copy of the following will be sent to all applicable SR's and RR's in today's mail. Please note it is dated material and action is required.

Any questions, please advise....

========== <Forwarded Letter> ==========
From: rjrws/rjrpo4/davisc4
To: 1610
Subject: FSC-153-A State of Massachusetts Cigare
Posted: 09/17/96 14:15
Priority: Normal

[[FSC153A.DOC : 2399 in FSC153A.DOC]]

51844 9685

Source: https://www.industrydocuments.ucsf.edu/docs/nryy0000